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PATENT

IBM/276  
Confirmation No. 9305



**CERTIFICATE OF FACSIMILE TRANSMISSION**

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on March 22, 2006.

William R. Allen  
William R. Allen

22 March 2006  
Date

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicants: Toshiharu Furukawa, et al.      Art Unit: 2891  
Serial No.: 10/732,958      Examiner: Douglas M. Menz  
Filed: December 11, 2003      Atty. Docket No.: ROC920030282US1  
For: **WRAP-AROUND GATE FIELD EFFECT TRANSISTOR**

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**AMENDMENT UNDER 37 CFR §1.111**

Mail Stop AMENDMENT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action of December 23, 2005, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims that begins on page 3 of this paper.

Remarks begin on page 6 of this paper.